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STATE AUDITOR**

Appoquinimink School District Authorized Positions

***Examination
For 2018 thru 2019***

What Was Performed? An examination of the Appoquinimink School District's compliance with the Authorized Position requirements set forth in the *Delaware Code, Delaware Law (formerly, 149th General Assembly; Senate Bill No. 235 (SB235), and the State of Delaware Budget and Accounting Policy Manual (BAM).*

Why This Engagement? The Auditor of Accounts (AOA) performed an inspection to ensure Fiscal Year 2019 Authorized Positions were not exceeded by comparing the number of authorized positions versus the number of actual positions a school district employed. In accordance with 14 Del. C. §1504, the Office of Auditor of Accounts is directed to examine the number of authorized positions versus the number of actual positions a district has employed as part of the regular, annual audit review for all public school districts that commence on or after July 1, 1991.

During Fiscal Year 2019, the State budgeted approximately \$999 million to cover the State's share of salaries and benefits for school district authorized positions. School District personnel costs comprise 23% of the State's budget.

What Was Found? It is my pleasure to report Appoquinimink School District complied, in all material respects, with the criteria mentioned above.

Appoquinimink School District Authorized Positions Examination for 2018 through 2019 can be found on our website: [click here](#).

Please do not reply to this email. For any questions regarding the attached report, please contact State Auditor Kathleen K. McGuinness at Kathleen.Mcguinness@delaware.gov.
